

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.905 Deduction for Collecting Tax

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.905 Deduction for Collecting Tax

The retailer, in remitting the Use Tax which he has collected from the purchaser, may deduct 1.75% thereof or \$5.00 per calendar year, whichever is greater, as an allowance for the retailer's cost of collecting such tax. In the case of retailers who report and pay the tax on a transaction by transaction basis, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. This allowance is available when the tax is remitted with a return that is filed when due under the Act, but is not available in any case in which the tax is paid late (with or without a return, and whether formally assessed by the Department or not). Also, this discount for collecting the tax is not allowable when the Use Tax is remitted directly to the Department by a user.

(Source: Amended at 15 Ill. Reg. 5861, effective April 5, 1991)